

# STATE OF HAWAII — DEPARTMENT OF TAXATION

## CERTIFICATE OF RETAIL SALES OF LIQUID FUEL

Please Print or Type	Name Of Licensed Distributor From Whom The Liquid Fuel Was Purchased	Date of this Certificate	<b>NOTE:</b> Prepare this form in DUPLICATE: ☞ Original shall be retained by the licensed distributor. ☞ Copy to be retained by the retail dealer.
	Name of Retail Dealer	Liquid Fuel Retail Dealer's Permit No.	
	Business address (Number and Street)	FEIN or SSN (if any)	
	City, State, ZIP code	RETAIL SALES FOR THE MONTH OF (mo/yr)	

TYPES OF LIQUID FUEL* Show Number of Gallons	(a) CITY AND COUNTY OF HONOLULU	(b) ISLAND OF MAUI	(c) ISLAND OF LANAI	(d) ISLAND OF MOLOKAI	(e) Add cols. b thru d TOTALS COUNTY OF MAUI	(f) COUNTY OF HAWAII	(g) COUNTY OF KAUAI
1) Aviation.....							
2) Diesel.....							
3) Alternative Fuel.....							
4) Gasoline — Premium .....							
Regular.....							
Unleaded .....							
Others.....							
.....							
.....							
5) Total Gallons By County.....							

\*Note: THE INFORMATION IS NEEDED BY THE DISTRIBUTOR TO COMPLETE ITS FUEL TAX RETURN.

**Alternative Fuel Definition:** "Alternative fuel" means methanol, denatured ethanol, and other alcohols; mixtures containing 85 percent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal-derived liquid fuels; biodiesel; mixtures containing 20 percent or more by volume of biodiesel with diesel or other fuels; fuels (other than alcohol) derived from biological materials; and any other fuel that is substantially not a petroleum product and that the governor determines would yield a substantial energy security benefits or substantial environmental benefits. Effective for taxable years beginning after December 31, 2001. (Act 143, Session Laws of Hawaii 2001)

### DECLARATION BY RETAIL DEALER

I declare, for myself and for the above named retail dealer, under the penalties provided by Section 243-3(b), HRS, the undersigned hereby certifies that:

- the permittee is the holder of a valid permit which is still in effect;
- the statements made in the permit application are true, correct and complete as of this date;
- the permittee is maintaining the practices and records set forth in the application; and
- to the best of my knowledge and belief this certificate is a true, correct and complete statement for the above mentioned period.

\_\_\_\_\_  
Name of Signatory

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## TO BE COMPLETED BY LICENSED DISTRIBUTOR

TYPES OF LIQUID FUEL* (enter the amounts from the respective county's column on page 1)	(a) CITY AND COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI
<b>6) On Highway Diesel Oil and Liquid Fuel —</b> Add lines 2 (On Public Highway use) and 4, enter here .....				
<b>7) Divide line 6 by 99, enter here .....</b>				
<b>8) Diesel oil and Liquid Fuel —</b> County tax rates.....	<b>32.5¢</b>	<b>29¢/34¢***</b>	<b>24.8¢</b>	<b>29¢</b>
<b>9) Total deduction for On Highway Diesel Oil and Liquid Fuel —</b> Multiply line 7 by line 8, enter here.....				
<b>10) On Highway - LPG —</b> Enter the amount from line 3 which was used On Public Highways .....				
<b>11) Divide line 10 by 99, enter here .....</b>				
<b>12) LPG —</b> County tax rates.....	<b>22¢/10.7¢*</b>	<b>20¢/9.6¢***</b>	<b>17¢/8.2¢*</b>	<b>20¢/9.6¢*</b>
<b>13) Total deduction for On Highway - LPG —</b> Multiply line 11 by line 12, enter here .....				
<b>14) On Highway - Other Alternative Fuel —</b> Enter the amount from line 3 which was used On Public Highways .....				
<b>15) Divide line 14 by 99, enter here .....</b>				
<b>16) Other Alternative Fuel —</b> County tax rates (see below) .....				
<b>17) Total deduction for On Highway - Other Alternative Fuel —</b> Multiply line 15 by line 16, enter here .....				
<b>18) Off Highway Liquid Fuel —</b> Add line 1 and those amounts from lines 2 and 3 purchased for use Off Public Highways .....				
<b>19) Divide line 18 by 99, enter here .....</b>				
<b>20) Total deduction for Off Highway Liquid Fuel —</b> Multiply line 19 by 1¢ (.01), enter here.....				
<b>21) Total deduction for retail sales of fuel by county —</b> Add lines 9, 13, 17, and 20, enter the total here .....				

	City & County Of Honolulu	County of Maui	County of Hawaii	County of Kauai
Ethanol	9.4¢*	8.4¢***	7.2¢*	8.4¢*
Methanol	7.2¢*	6.4¢***	5.5¢*	6.4¢*
Biodiesel	16.3¢*	14.5¢*/8.0¢**	12.4¢*	14.5¢*

\* Effective for taxable years beginning after December 31, 2001. (Act 143, Session Laws of Hawaii 2001)

\*\* Ordinance No. 3044 reduces the Maui County biodiesel tax rate to zero cents per gallon, effective April 1, 2002, by operation of section 243-5, HRS.

\*\*\*Effective July 1, 2003, pursuant to Maui County Resolution No. 03-65.